

DIPALESENG LOCAL MUNICIPALITY

BUDGET DOCUMENT

APPROVAL OF ANNUAL BUDGET FOR THE 2017/18 FINANCIAL YEAR

REPORT OF THE EXECUTIVE MAYOR (BTO)

PURPOSE

To seek Council approval for the **2017/18** Annual Budget in terms of section 24(1) and (2) of the Municipal Finance Management Act no.56 of 2003.

STRATEGIC PRIORITY/ MUNICIPAL KPA

Financial Viability and Financial Management

WARDS AFFECTED

All Wards

IDP/SDBIP LINK

Financial Accountability and Compliance

BACKGROUND

In terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003):

- (1) The municipal must at least 30 days before the start of the budget year consider approval of the annual budget.
- (2) An annual budget-
 - a) must be approved before the start of the budget year;
 - b) is approved by the adoption by the council of a resolution referred to in section 17(3)(a)(i); and
 - c) must be approved together with the adoption of resolutions as may be necessary—
 - i. imposing any municipal tax for the budget year;
 - ii. setting any municipal tariffs for the budget year;
 - iii. approving measurable performance objectives for revenue from each source and for each vote in the budget;
 - iv. approving any changes to the municipality's integrated development plan; and

- v. approving any changes to the municipality's budget-related policies.

(3) The accounting officer of a municipality must submit the approved annual budget to the National Treasury and the relevant provincial treasury

Council at its sitting on **31 March 2017** considered and noted the Draft Annual Budget under item **C39/03/17**. The Draft Annual Budget was sent to the Provincial Treasury as required by Section 22 of the Municipal Finance Management Act, (Act 56 of 2003). In turn, the Council must consider the views of Provincial Treasury as prescribed in Section 23 of the MFMA.

SUBMISSION

The exercise of reducing costs was undertaken and the following budget votes were reduced to a maximum level:

- Catering retained at R00,
- Travel and Subsistence reduced for all departments.
- Overtime restricted to essential services and pre- approval will be required and be ratified by the Municipal Manager.
- For cost reduction purposes agenda and other related council documents to be sent electronically to Councillors.

Departmental Heads will be allocated the budget for cash flow purposes and that will be monitored on monthly basis by the Chief Financial Officer and the report to be submitted to Mayoral Committee Meetings.

The projections for 2017/18 are captured in summary form as follows:

PROJECTIONS OF THE 2017/18 OPERATIONAL BUDGET

DESCRIPTION	BUDGET	EXPECTED CASH FLOWS
INCOME	199 926 000	156 188 000
EXPENDITURE	(213 355 000)	(156 102 000)
SURPLUS/(DEFICIT)	(13 429 000)	86 000

The **OPERATING DEFICIT** for the **2017/18** Financial Year is **R 13 429 000** as per **ANNEXED** Table A4. The deficit includes the depreciation of **R18 000 000** and debt impairment of **R39 000 000**. The acceptable budgeted deficit can be equal to the budgeted depreciation of **R 18 000 000**.

The Budget is currently **CASH BACKED** by R86 000 as per **ANNEXED** Table A7.

It be noted the Budget is actually **FUNDED** by R110 000 as per **ANNEXED** Table A8.

DESCRIPTION	INCOME	EXPENDITURE
CAPITAL	40 122 000	40 122 000

Attached as Annexure A are the following tables:

- Consolidated budget Summary **Table A1**
- Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in **Table A2**
- Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in **Table A3**
- Budgeted Financial Performance (revenue by source and expenditure by type) as contained in **Table A4**
- Budgeted Capital Expenditure appropriations by municipal vote and standard classification and associated funding by source as contained in **Table A5.**
- Budgeted Financial Position as contained in **Table A6;**
- Budgeted Cash Flows as contained in **Table A7;**
- Cash backed reserves and accumulated surplus reconciliation as contained in **Table A8;**
- Asset management as contained in **Table A9**

APPROVAL OF TARRIF STRUCTURE

Council is directed to approve the Tariff Structure on an annual basis.

The proposed tariffs are increased by **6.4%** in line with Circular from the National Treasury. NERSA is informed of the intended adjustment of electricity tariffs for **2017/18** Financial Year.

Attached as annexure B is the TARIFF STRUCUTURE for the 2017/18 Financial Year

INDIGENTS SUBSIDY/REVENUE FORGONE

Indigent subsidy will be granted to registered indigents only in terms of Council's Indigent Policy. Registered indigents will be provided a subsidy of R200.00 per month on their accounts. Registered Indigents are also eligible to 50kwh units of electricity and 6000l of water per month.

BUDGET RELATED POLICIES

Council in its sitting of the **31 March 2017** referred the following Draft Budget related policies to the relevant Council Committee for consideration. The policies mentioned below were considered by Council's Policy and By-Law Committee on the **29 May 2017**. Amendments emanating from the recommendations are incorporated in these policies:

- Budget Policy
- Credit Control Policy
- Property Rates Policy
- Tariffs Policy

- Indigent Policy
- Supply Chain Management Policy
- Asset Management Policy
- Provision for Bad Debts Policy
- Cash Management Policy
- Risk Management

RECOMMENDATIONS

1. **THAT** the contents of **2017/18 MTREF** annual budget be **NOTED**.
2. **THAT** the operating revenue budget of **R199 926 000** and the expenditure budget of **R213 355 000 BE APPROVED**.
3. **THAT** it be **NOTED THAT** the Annual Budget for **2017/2018 IS CASH BACKED** by **R86 000**.
4. **THAT** the **CAPITAL BUDGET** as per annexure C in the amount of **R40 122 000 BE APPROVED**.
5. **THAT** Council take **COGNIZANCE** of the measures taken to reduce the cash deficit which are as follows:
 - Catering retained at R00,
 - Travel and Subsistence reduced for all departments.
 - Overtime restricted to essential services and pre- approval will be required.
 - For cost reduction purposes agenda and other related council documents to be sent electronically to Councillors.
6. **THAT it be NOTED** that Departmental Heads will be allocated the budget for cash flow purposes and that will be monitored on monthly basis by the Accounting Officer and the report to be submitted to Mayoral Committee.
7. **THAT THE 2017/18** Tariff Structure **BE APPROVED as contained in the Municipal Tariff Policy**.
8. **THAT** Indigent Subsidy **BE granted** to Registered Indigents in terms of Council's Indigent Policy.
9. **THAT** the following Budget Related Policies for **2017/18** Financial year **BE APPROVED**.
 - Budget Policy
 - Credit Control Policy
 - Property Rates Policy
 - Tariffs Policy

- MP306 Dipaleseng - Table A1 Budget Summary**

Free Services Expenditure Table A1 Budget Summary										
Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Financial Performance										
Property rates	16,839	10,203	13,645	14,924	14,924	14,924	14,924	15,834	16,769	17,741
Service charges	66,919	68,304	76,685	83,539	83,539	83,539	83,539	89,796	96,141	102,902
Investment revenue	632	705	1,390	1,037	1,037	1,037	1,037	1,100	1,165	1,232
Transfers recognised - operational	63,691	98,083	56,678	59,878	59,878	59,878	59,878	64,313	69,011	72,739
Other own revenue	16,321	35,135	26,919	22,906	28,231	28,231	28,231	28,883	30,587	32,361
Total Revenue (excluding capital transfers and contributions)	164,402	212,431	175,318	182,284	187,609	187,609	187,609	199,926	213,673	226,975
Employee costs	47,147	46,948	50,691	48,388	48,388	48,388	48,388	52,745	57,109	61,823
Remuneration of councillors	4,525	4,923	4,959	5,107	5,107	5,107	5,107	5,207	5,468	5,741
Depreciation & asset impairment	21,124	21,181	18,311	28,000	28,000	28,000	28,000	18,000	18,000	18,000
Finance charges	1,318	932	395	174	174	174	174	174	174	174
Materials and bulk purchases	41,899	41,267	49,207	45,883	68,046	68,046	68,046	75,669	70,836	75,863
Transfers and grants	1,950	585	3,163	7,006	7,006	7,006	7,006	3,163	3,163	3,163
Other expenditure	56,771	76,514	93,016	73,933	73,933	73,933	73,933	58,398	38,488	39,166
Total Expenditure	174,734	192,351	219,744	208,490	230,653	230,653	230,653	213,355	193,237	203,930
Surplus/(Deficit)	(10,332)	20,080	(44,426)	(26,206)	(43,044)	(43,044)	(43,044)	(13,429)	20,436	23,045
Transfers and subsidies - capital (monetary allocations)	-	-	24,747	-	21,645	21,645	21,645	40,122	38,952	36,827
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(10,332)	20,080	(19,679)	(26,206)	(21,399)	(21,399)	(21,399)	26,693	59,387	59,872
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(10,332)	20,080	(19,679)	(26,206)	(21,399)	(21,399)	(21,399)	26,693	59,387	59,872
Capital expenditure & funds sources										
Capital expenditure	13,637	79,095	-	21,644	21,644	21,644	21,644	40,122	38,952	36,827
Transfers recognised - capital	13,637	79,095	-	21,645	24,959	24,959	24,959	40,122	38,952	36,827
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Total sources of capital funds	13,637	79,095	-	21,645	24,959	24,959	24,959	40,122	38,952	36,827
Financial position										
Total current assets	40,760	45,480	39,047	50,278	46,940	46,940	46,940	47,605	48,082	47,904
Total non current assets	281,721	316,153	411,371	327,981	428,871	428,871	428,871	428,871	428,871	428,871
Total current liabilities	92,415	109,785	121,508	67,531	51,474	51,474	51,474	51,474	51,474	51,474
Total non current liabilities	22,424	24,052	30,731	25,639	30,731	30,731	30,731	30,731	30,731	30,731
Community wealth/Equity	207,642	227,796	298,179	285,089	393,606	393,606	393,606	394,271	394,747	394,570
Cash flows										
Net cash from (used) operating	16,032	61,190	19,583	20,352	26,333	26,333	26,333	40,208	47,972	44,913
Net cash from (used) investing	(13,504)	(56,290)	(20,810)	(17,062)	(16,212)	(16,212)	(16,212)	(40,122)	(38,952)	(36,827)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	19,952	24,852	23,625	26,915	33,746	33,746	33,746	33,832	42,852	50,938
Cash backing/surplus reconciliation										
Cash and investments available	19,952	24,852	23,653	37,459	5,035	5,035	5,035	2,423	2,244	2,722
Application of cash and investments	70,101	79,406	90,598	43,758	4,274	4,274	4,274	191	(206)	242
Balance - surplus (shortfall)	(50,149)	(54,554)	(66,945)	(6,299)	760	760	760	2,232	2,449	2,479
Asset management										
Asset register summary (WDV)	255,227	324,332	366,964	296,569	340,953	340,953	366,964	366,964	366,964	366,964
Depreciation	-	-	18,289	18,289	18,289	18,289	18,289	18,289	18,289	18,289
Renewal of Existing Assets	4,993	4,483	4,483	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	0	0	0	0	0	0	0	0	0	0
Sanitation/sewerage:	1	0	0	-	-	-	-	-	-	-
Energy:	2	2	1	1	1	1	2	2	2	2
Refuse:	1	1	1	1	1	1	1	1	1	-

MP306 Dipaleseng - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue - Functional										
Governance and administration		88,507	137,183	90,977	67,582	72,908	72,908	101,506	110,218	116,347
Executive and council		54,893	106,469	52,693	31,449	32,349	32,349	58,388	64,426	69,280
Finance and administration		33,614	30,714	38,284	36,133	40,559	40,559	43,118	45,792	47,067
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1,262	1,054	1,705	1,069	1,069	1,069	187	198	209
Community and social services		151	109	148	160	160	160	175	185	196
Sport and recreation		-	-	13	11	11	11	-	-	-
Public safety		1,112	945	1,544	898	898	898	12	13	13
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3,570	3,454	3,497	5,114	5,114	5,114	6,526	6,899	7,287
Planning and development		-	75	-	-	-	-	1,102	1,155	1,210
Road transport		3,570	3,379	3,497	5,114	5,114	5,114	5,424	5,744	6,077
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		71,066	70,736	78,974	108,518	108,518	108,518	91,707	96,359	103,132
Energy sources		37,654	38,250	41,789	64,567	64,567	64,567	50,279	54,292	58,626
Water management		15,845	13,462	16,259	21,560	21,560	21,560	17,569	18,605	19,684
Waste water management		12,156	12,515	14,120	15,181	15,181	15,181	16,107	17,057	18,046
Waste management		5,411	6,509	6,806	7,210	7,210	7,210	7,753	6,404	6,775
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	164,405	212,427	175,152	182,284	187,609	187,609	199,926	213,673	226,975
Expenditure - Functional										
Governance and administration		87,849	91,222	125,691	90,267	90,267	90,267	82,947	86,115	87,978
Executive and council		11,786	11,205	49,830	14,274	14,274	14,274	14,994	15,876	16,824
Finance and administration		76,063	80,017	75,861	75,994	75,994	75,994	67,954	70,240	71,154
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		10,993	12,814	14,409	12,750	12,750	12,750	6,962	7,442	7,958
Community and social services		8,643	10,601	11,474	11,472	11,472	11,472	618	665	715
Sport and recreation		335	285	183	235	235	235	253	272	292
Public safety		2,015	1,928	2,752	1,044	1,044	1,044	6,092	6,506	6,951
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		10,720	11,763	8,755	14,255	14,255	14,255	21,810	23,272	24,831
Planning and development		2,711	3,123	2,823	3,090	3,090	3,090	4,842	5,197	5,579
Road transport		8,009	8,640	5,932	11,164	11,164	11,164	16,969	18,076	19,252
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		65,172	76,551	72,280	91,217	113,380	113,380	101,635	76,408	83,163
Energy sources		39,495	44,370	53,201	63,035	85,199	85,199	71,113	46,507	52,112
Water management		15,919	14,023	12,666	13,738	13,738	13,738	14,947	15,214	15,497
Waste water management		6,126	10,065	2,956	8,132	8,132	8,132	9,050	9,549	10,076
Waste management		3,632	8,094	3,457	6,312	6,312	6,312	6,525	5,138	5,478
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	174,733	192,350	221,135	208,490	230,653	230,653	213,355	193,237	203,930
Surplus/(Deficit) for the year		(10,328)	20,077	(45,983)	(26,206)	(43,044)	(43,044)	(13,429)	20,436	23,045

MP306 Dipaleseng - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		54,893	106,469	52,693	31,449	32,349	32,349	58,388	64,426	69,280
Vote 2 - FINANCIAL AND ADMINISTRATION		33,614	30,714	38,284	36,133	40,559	40,559	43,118	45,792	47,067
Vote 3 - COMMUNITY SERVICES		151	109	161	171	171	171	175	185	196
Vote 4 - DEVELOPMENT AND PLANNING		–	75	–	–	–	–	148	157	166
Vote 5 - SPORTS AND RECREATION		–	–	–	–	–	–	–	–	–
Vote 6 - ROADS		3,567	3,383	3,497	4,371	4,371	4,371	4,637	4,898	5,170
Vote 7 - PUBLIC SAFETY		1,112	945	1,544	1,641	1,641	1,641	1,753	1,856	1,964
Vote 8 - WASTE MANAGEMENT		5,411	6,509	6,806	7,210	7,210	7,210	7,753	6,404	6,775
Vote 9 - WATER WASTE MANAGEMENT		12,156	12,515	14,120	15,181	15,181	15,181	16,107	17,057	18,046
Vote 10 - WATER		15,845	13,462	16,259	21,560	21,560	21,560	17,569	18,605	19,684
Vote 11 - ELECTRICITY		37,654	38,250	41,789	64,567	64,567	64,567	50,279	54,292	58,626
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	164,402	212,431	175,152	182,284	187,609	187,609	199,926	213,673	226,975
Expenditure by Vote to be appropriated	1									
Vote 1 - EXECUTIVE AND COUNCIL		11,786	11,205	49,830	14,274	14,274	14,274	14,994	15,876	16,824
Vote 2 - FINANCIAL AND ADMINISTRATION		76,063	80,017	75,861	75,994	75,994	75,994	67,954	70,240	71,154
Vote 3 - COMMUNITY SERVICES		8,643	10,601	11,474	11,472	11,472	11,472	618	665	715
Vote 4 - DEVELOPMENT AND PLANNING		2,711	3,123	2,823	3,090	3,090	3,090	3,397	3,645	3,912
Vote 5 - SPORTS AND RECREATION		335	285	183	235	235	235	253	272	292
Vote 6 - ROADS		8,009	8,640	5,932	9,608	9,608	9,608	9,064	9,689	10,361
Vote 7 - PUBLIC SAFETY		2,015	1,928	2,752	2,600	2,600	2,600	15,442	16,444	17,509
Vote 8 - WASTE MANAGEMENT		3,632	8,094	3,457	6,312	6,312	6,312	6,525	5,138	5,478
Vote 9 - WATER WASTE MANAGEMENT		6,126	10,065	2,956	8,132	8,132	8,132	9,050	9,549	10,076
Vote 10 - WATER		15,919	14,023	12,666	13,738	13,738	13,738	14,947	15,214	15,497
Vote 11 - ELECTRICITY		39,495	44,370	53,201	63,035	85,199	85,199	71,113	46,507	52,112
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	174,733	192,350	221,135	208,490	230,653	230,653	213,355	193,237	203,930
Surplus/(Deficit) for the year	2	(10,332)	20,080	(45,983)	(26,206)	(43,044)	(43,044)	(13,429)	20,436	23,045

MP306 Dipaleseng - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1										
Revenue By Source											
Property rates	2	16,839	10,203	13,645	14,924	14,924	14,924	14,924	15,834	16,769	17,741
Service charges - electricity revenue	2	36,260	37,667	41,471	46,179	46,179	46,179	46,179	50,098	54,101	58,424
Service charges - water revenue	2	13,795	13,056	15,731	16,484	16,484	16,484	16,484	17,549	18,584	19,662
Service charges - sanitation revenue	2	12,156	12,515	14,120	15,181	15,181	15,181	15,181	16,107	17,057	18,046
Service charges - refuse revenue	2	4,708	5,068	5,364	5,696	5,696	5,696	5,696	6,043	6,400	6,771
Service charges - other		—	—	—	—	—	—	—	—	—	—
Rental of facilities and equipment		212	203	213	219	219	219	219	238	252	266
Interest earned - external investments		632	705	1,390	1,037	1,037	1,037	1,037	1,100	1,165	1,232
Interest earned - outstanding debtors		9,517	15,799	20,901	16,475	20,901	20,901	20,901	22,281	23,596	24,964
Dividends received		—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		991	926	1,521	1,607	1,607	1,607	1,607	1,697	1,797	1,901
Licences and permits		—	—	—	2	2	2	2	42	44	47
Agency services		3,265	3,379	3,494	3,471	3,471	3,471	3,471	3,683	3,900	4,127
Transfers and subsidies		63,691	98,083	56,678	59,878	59,878	59,878	59,878	64,313	69,011	72,739
Other revenue	2	2,335	14,827	791	1,131	1,131	1,131	1,131	943	999	1,056
Gains on disposal of PPE		—	—	—	—	900	900	900	—	—	—
Total Revenue (excluding capital transfers and contributions)		164,402	212,431	175,318	182,284	187,609	187,609	187,609	199,926	213,673	226,975
Expenditure By Type											
Employee related costs	2	47,147	46,948	50,691	48,388	48,388	48,388	48,388	52,745	57,109	61,823
Remuneration of councillors		4,525	4,923	4,959	5,107	5,107	5,107	5,107	5,207	5,468	5,741
Debt impairment	3	23,421	44,608	51,054	41,858	41,858	41,858	41,858	39,253	17,538	17,378
Depreciation & asset impairment	2	21,124	21,181	18,311	28,000	28,000	28,000	28,000	18,000	18,000	18,000
Finance charges		1,318	932	395	174	174	174	174	174	174	174
Bulk purchases	2	36,906	37,568	43,357	45,883	68,046	68,046	68,046	69,145	64,313	69,340
Other materials	8	4,993	3,698	5,850	—	—	—	—	6,523	6,523	6,523
Contracted services		8,521	6,859	—	8,452	8,452	8,452	8,452	11,717	12,043	12,382
Transfers and subsidies		1,950	585	3,163	7,006	7,006	7,006	7,006	3,163	3,163	3,163
Other expenditure	4, 5	24,828	25,047	41,962	23,624	23,624	23,624	23,624	7,428	8,907	9,406
Loss on disposal of PPE		—	—	—	—	—	—	—	—	—	—
Total Expenditure		174,734	192,351	219,744	208,490	230,653	230,653	230,653	213,355	193,237	203,930
Surplus/(Deficit)		(10,332)	20,080	(44,426)	(26,206)	(43,044)	(43,044)	(43,044)	(13,429)	20,436	23,045
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		—	—	24,747	—	21,645	21,645	21,645	40,122	38,952	36,827
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	—	—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (in-kind - all)		—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		(10,332)	20,080	(19,679)	(26,206)	(21,399)	(21,399)	(21,399)	26,693	59,387	59,872
Taxation		—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after taxation		(10,332)	20,080	(19,679)	(26,206)	(21,399)	(21,399)	(21,399)	26,693	59,387	59,872
Attributable to minorities		—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality		(10,332)	20,080	(19,679)	(26,206)	(21,399)	(21,399)	(21,399)	26,693	59,387	59,872
Share of surplus/ (deficit) of associate	7	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year		(10,332)	20,080	(19,679)	(26,206)	(21,399)	(21,399)	(21,399)	26,693	59,387	59,872

MP306 Dipaleseng - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCIAL AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 4 - DEVELOPMENT AND PLANNING		-	-	-	-	-	-	-	-	-	-
Vote 5 - SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 6 - ROADS		-	-	-	-	-	-	-	-	-	-
Vote 7 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 8 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 9 - WATER WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 10 - WATER		-	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCIAL AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 4 - DEVELOPMENT AND PLANNING		-	35,490	-	-	-	-	-	-	-	-
Vote 5 - SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 6 - ROADS		5,748	28,000	3,000	1,025	1,025	1,025	1,025	1,962	6,964	-
Vote 7 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 8 - WASTE MANAGEMENT		5,210	-	-	-	-	-	-	-	8,663	-
Vote 9 - WATER WASTE MANAGEMENT		654	13,200	14,443	16,035	16,035	16,035	16,035	16,160	3,324	19,827
Vote 10 - WATER		113	1,400	24,000	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		1,912	1,885	-	4,584	4,584	4,584	4,584	22,000	20,000	17,000
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		13,637	79,975	41,443	21,644	21,644	21,644	21,644	40,122	38,952	36,827
Total Capital Expenditure - Vote		13,637	79,975	41,443	21,644	21,644	21,644	21,644	40,122	38,952	36,827
Capital Expenditure - Functional											
Governance and administration		-	-	-	-	-	-	-	-	-	-
Executive and council											
Finance and administration											
Internal audit											
Community and public safety		-	-	-	-	-	-	-	-	8,663	-
Community and social services										8,663	
Sport and recreation											
Public safety											
Housing											
Health											
Economic and environmental services		5,748	63,490	-	1,025	1,025	1,025	1,025	1,962	6,964	-
Planning and development		-	35,490								
Road transport		5,748	28,000		1,025	1,025	1,025	1,025	1,962	6,964	
Environmental protection											
Trading services		7,889	15,605	-	20,619	20,619	20,619	20,619	38,160	23,324	36,827
Energy sources		1,912	1,885		4,584	4,584	4,584	4,584	22,000	20,000	17,000
Water management		113	1,400		-	-	-	-			
Waste water management		654	12,320		16,035	16,035	16,035	16,035	16,160	3,324	19,827
Waste management		5,210	-								
Other											
Total Capital Expenditure - Functional	3	13,637	79,095	-	21,644	21,644	21,644	21,644	40,122	38,952	36,827
Funded by:											
National Government		13,637	19,485		21,645	24,959	24,959	24,959	40,122	38,952	36,827
Provincial Government		-	34,610								
District Municipality		-	-								
Other transfers and grants		-	25,000								
Transfers recognised - capital	4	13,637	79,095	-	21,645	24,959	24,959	24,959	40,122	38,952	36,827
Public contributions & donations	5										
Borrowing	6										
Internally generated funds											
Total Capital Funding	7	13,637	79,095	-	21,645	24,959	24,959	24,959	40,122	38,952	36,827

MP306 Dipaleseng - Table A6 Budgeted Financial Position

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
ASSETS											
Current assets											
Cash		19,952	2,408	1,095	37,459	5,035	5,035	5,035	2,423	2,244	2,722
Call investment deposits	1	—	22,444	22,558	—	—	—	—	—	—	—
Consumer debtors	1	20,485	20,184	15,118	12,346	41,432	41,432	41,432	44,709	45,365	44,709
Other debtors		111	—	—							
Current portion of long-term receivables		—	—	—							
Inventory	2	212	444	276	473	473	473	473	473	473	473
Total current assets		40,760	45,480	39,047	50,278	46,940	46,940	46,940	47,605	48,082	47,904
Non current assets											
Long-term receivables											
Investments											
Investment property		3,805	3,880	48,955	3,880	48,955	48,955	48,955	48,955	48,955	48,955
Investment in Associate											
Property, plant and equipment	3	277,349	311,706	361,850	323,534	379,350	379,350	379,350	379,350	379,350	379,350
Agricultural											
Biological											
Intangible		350	350	350	350	350	350	350	350	350	350
Other non-current assets		217	217	217	217	217	217	217	217	217	217
Total non current assets		281,721	316,153	411,371	327,981	428,871	428,871	428,871	428,871	428,871	428,871
TOTAL ASSETS		322,481	361,633	450,418	378,260	475,811	475,811	475,811	476,477	476,953	476,776
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	—	—	—	—	—	—	—	—	—	—
Consumer deposits		1,453	1,449	1,520	1,582	1,582	1,582	1,582	1,582	1,582	1,582
Trade and other payables	4	78,630	93,979	99,184	49,366	29,366	29,366	29,366	29,366	29,366	29,366
Provisions		12,332	14,357	20,804	16,583	20,526	20,526	20,526	20,526	20,526	20,526
Total current liabilities		92,415	109,785	121,508	67,531	51,474	51,474	51,474	51,474	51,474	51,474
Non current liabilities											
Borrowing		—	—	—	—	—	—	—	—	—	—
Provisions		22,424	24,052	30,731	25,639	30,731	30,731	30,731	30,731	30,731	30,731
Total non current liabilities		22,424	24,052	30,731	25,639	30,731	30,731	30,731	30,731	30,731	30,731
TOTAL LIABILITIES		114,839	133,836	152,239	93,170	82,205	82,205	82,205	82,205	82,205	82,205
NET ASSETS	5	207,642	227,796	298,179	285,089	393,606	393,606	393,606	394,271	394,747	394,570
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		207,642	227,796	298,179	285,089	393,606	393,606	393,606	394,271	394,747	394,570
Reserves	4	—	—	—	—	—	—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	5	207,642	227,796	298,179	285,089	393,606	393,606	393,606	394,271	394,747	394,570

MP306 Dipaleseng - Table A7 Budgeted Cash Flows

Description		Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates			—	5,672	—	9,701	10,223	10,223	10,223	11,084	11,738	12,419
Service charges			47,848	41,043	62,034	58,800	64,176	64,176	64,176	67,090	71,869	76,966
Other revenue			6,038	7,694	4,553	6,169	7,552	7,552	7,552	9,602	9,936	10,283
Government - operating		1	66,981	70,051	56,678	59,878	58,578	58,578	58,578	64,313	69,011	72,739
Government - capital		1	—	28,985	20,812	17,062	17,062	17,062	17,062	40,122	38,952	36,827
Interest			10,149	16,505	22,290	5,979	5,979	5,979	5,979	4,100	4,165	4,232
Dividends			—	—	—	—				—	—	—
Payments												
Suppliers and employees			(113,667)	(107,827)	(146,389)	(131,521)	(131,521)	(131,521)	(131,521)	(152,766)	(154,362)	(165,215)
Finance charges			(1,318)	(932)	(395)	(174)	(174)	(174)	(174)	(174)	(174)	(174)
Transfers and Grants		1	—	—	—	(5,542)	(5,542)	(5,542)	(5,542)	(3,163)	(3,163)	(3,163)
NET CASH FROM/(USED) OPERATING ACTIVITIES			16,032	61,190	19,583	20,352	26,333	26,333	26,333	40,208	47,972	44,913
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE							850	850	850	—	—	—
Decrease (Increase) in non-current debtors										—	—	—
Decrease (increase) other non-current receivables										—	—	—
Decrease (increase) in non-current investments										—	—	—
Payments												
Capital assets			(13,504)	(56,290)	(20,810)	(17,062)	(17,062)	(17,062)	(17,062)	(40,122)	(38,952)	(36,827)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(13,504)	(56,290)	(20,810)	(17,062)	(16,212)	(16,212)	(16,212)	(40,122)	(38,952)	(36,827)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans										—	—	—
Borrowing long term/refinancing										—	—	—
Increase (decrease) in consumer deposits										—	—	—
Payments												
Repayment of borrowing										—	—	—
NET CASH FROM/(USED) FINANCING ACTIVITIES			—	—	—	—	—	—	—	—	—	—
NET INCREASE/ (DECREASE) IN CASH HELD			2,528	4,900	(1,228)	3,290	10,121	10,121	10,121	86	9,020	8,087
Cash/cash equivalents at the year begin:		2	17,424	19,952	24,852	23,625	23,625	23,625	23,625	33,746	33,832	42,852
Cash/cash equivalents at the year end:		2	19,952	24,852	23,625	26,915	33,746	33,746	33,746	33,832	42,852	50,938

MP306 Dipaleseng - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	19,952	24,852	23,625	26,915	33,746	33,746	33,746	33,832	42,852	50,938
Other current investments > 90 days		–	0	29	10,544	(28,711)	(28,711)	(28,711)	(31,409)	(40,608)	(48,217)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		19,952	24,852	23,653	37,459	5,035	5,035	5,035	2,423	2,244	2,722
Application of cash and investments											
Unspent conditional transfers		20,486	21,439	–	20,000	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2	18,075	13,598	–	1,988	1,900	1,900	1,900	–	–	–
Other working capital requirements	3	30,454	44,369	90,598	21,770	2,374	2,374	2,374	191	(206)	242
Other provisions		1,085	–	–	–	–	–	–	–	–	–
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		70,101	79,406	90,598	43,758	4,274	4,274	4,274	191	(206)	242
Surplus(shortfall)		(50,149)	(54,554)	(66,945)	(6,299)	760	760	760	2,232	2,449	2,479

MP306 Dipaleseng - Table A9 Asset Management

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	13,637	79,095	59,143	21,644	21,644	21,644	40,122	38,952	36,827
Roads Infrastructure		5,748	28,000	3,000	1,025	1,025	1,025	1,962	6,964	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,912	1,885	14,200	4,584	4,584	4,584	22,000	20,000	17,000
Water Supply Infrastructure		113	1,400	24,000	-	-	-	-	-	-
Sanitation Infrastructure		654	12,320	14,443	16,035	16,035	16,035	16,160	3,324	19,827
Solid Waste Infrastructure		-	-	-	-	-	-	-	8,663	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		5,210	35,490	3,500	-	-	-	-	-	-
Infrastructure		13,637	79,095	59,143	21,644	21,644	21,644	40,122	38,952	36,827
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	4,993	4,483	4,483	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		4,993	4,483	4,483	-	-	-	-	-	-
Infrastructure		4,993	4,483	4,483	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	6	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-

Total Capital Expenditure	4									
Roads Infrastructure		5,748	28,000	3,000	1,025	1,025	1,025	1,962	6,964	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,912	1,885	14,200	4,584	4,584	4,584	22,000	20,000	17,000
Water Supply Infrastructure		113	1,400	24,000	-	-	-	-	-	-
Sanitation Infrastructure		654	12,320	14,443	16,035	16,035	16,035	16,160	3,324	19,827
Solid Waste Infrastructure		-	-	-	-	-	-	-	8,663	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		10,204	39,973	7,983	-	-	-	-	-	-
Infrastructure		18,631	83,578	63,626	21,644	21,644	21,644	40,122	38,952	36,827
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		18,631	83,578	63,626	21,644	21,644	21,644	40,122	38,952	36,827

ASSET REGISTER SUMMARY - PPE (WDV)		5								
Roads Infrastructure		97,971	114,756	142,584	106,756	106,756	106,756	142,584	142,584	142,584
Storm water Infrastructure		(0)	35,490	17,780	17,780	17,780	17,780	17,780	17,780	17,780
Electrical Infrastructure		19,719	21,914	19,756	25,914	25,914	25,914	19,756	19,756	19,756
Water Supply Infrastructure		58,378	55,869	55,291	49,869	49,869	49,869	55,291	55,291	55,291
Sanitation Infrastructure		43,889	41,842	34,582	45,342	45,342	45,342	34,582	34,582	34,582
Solid Waste Infrastructure										
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure										
Infrastructure		219,956	269,871	269,993	245,660	245,660	245,660	269,993	269,993	269,993
Community Facilities		20,988	36,507	3,826	33,507	33,507	33,507	3,826	3,826	3,826
Sport and Recreation Facilities				32,148				32,148	32,148	32,148
Community Assets		20,988	36,507	35,974	33,507	33,507	33,507	35,974	35,974	35,974
Heritage Assets										
Revenue Generating										
Non-revenue Generating		3,805	3,880	48,264	3,880	48,264	48,264	48,264	48,264	48,264
Investment properties		3,805	3,880	48,264	3,880	48,264	48,264	48,264	48,264	48,264
Operational Buildings		10,128	13,724	7,419	9,724	9,724	9,724	7,419	7,419	7,419
Housing				1,517				1,517	1,517	1,517
Other Assets		10,128	13,724	8,936	9,724	9,724	9,724	8,936	8,936	8,936
Biological or Cultivated Assets		350	350	350	350	350	350	350	350	350
Servitudes										
Licences and Rights										
Intangible Assets										
Computer Equipment										
Furniture and Office Equipment				376	376	376	376	376	376	376
Machinery and Equipment				1,474	1,474	1,474	1,474	1,474	1,474	1,474
Transport Assets				1,597	1,597	1,597	1,597	1,597	1,597	1,597
Libraries										
Zoo's, Marine and Non-biological Animals										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	255,227	324,332	366,964	296,569	340,953	340,953	366,964	366,964	366,964
EXPENDITURE OTHER ITEMS										
Depreciation	7	-	-	18,289	18,289	18,289	18,289	18,289	18,289	18,289
Repairs and Maintenance by Asset Class	3									
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		-	-	18,289	18,289	18,289	18,289	18,289	18,289	18,289
Renewal and upgrading of Existing Assets as % of total capex		26.8%	5.4%	7.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and upgrading of Existing Assets as % of deprecn		0.0%	0.0%	24.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and upgrading and R&M as a % of PPE		2.0%	1.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%